

**ASSEMBLY BILL**

**No. 471**

**Introduced by Assembly Member Maze**

February 16, 2005

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An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 471, as introduced, Maze. Property tax: rural motels.

Existing law specifies that all property in the state, not exempt under the laws of the United States or this state, is subject to property taxation.

This bill would state the intent of the Legislature to enact the necessary statutory changes to ensure that motels located in rural areas are taxed equitably under the ad valorem property taxation system in this state.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. It is the intent of the Legislature to enact the
- 2 necessary statutory changes to ensure that motels located in rural
- 3 areas are taxed equitably under the ad valorem property taxation
- 4 system in this state.

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